



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities

Date:
10/18/2023
Taxpayer ID number (last 4 digits):

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Last day to file petition with United States

Tax Court:

1/16/2024

Release Number: 202409021
Release Date: 3/1/2024
UIL Code: 501.03-08

CERTIFIED MAIL - Return Receipt Requested

Dear

Why we are sending you this letter

This is a final determination that you don't qualify for exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), effective
Your determination letter dated , is revoked.

Our adverse determination as to your exempt status was made for the following reasons: Organizations described in IRC Section 501(c)(3) and exempt under IRC Section 501(a) must be both organized and operated exclusively for charitable, educational, or other exempt purposes within the meaning of IRC Section 501(c)(3). You have failed to produce documents to establish that you are operated exclusively for exempt purposes within the meaning of IRC Section 501(c)(3), and that no part of your net earnings inure to the benefit of private shareholders or individuals. You failed to respond to repeated reasonable requests to allow the Internal Revenue Service to examine your records regarding your receipts, expenditures or activities as required by IRC Sections 6001 and 6033(a)(1) as well as Rev. Rul. 59-95, 1959-1 C.B. 627.

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit [IRS.gov](https://www.irs.gov).

Contributions to your organization are no longer deductible under IRC Section 170.

What you must do if you disagree with this determination

If you want to contest our final determination, you have 90 days from the date this determination letter was mailed to you to file a petition or complaint in one of the three federal courts listed below.

How to file your action for declaratory judgment

If you decide to contest this determination, you can file an action for declaratory judgment under the provisions of Section 7428 of the Code in either:

- The United States Tax Court,
- The United States Court of Federal Claims, or
- The United States District Court for the District of Columbia

You must file a petition or complaint in one of these three courts within 90 days from the date we mailed this determination letter to you. You can download a fillable petition or complaint form and get information about filing at each respective court's website listed below or by contacting the Office of the Clerk of the Court at one of the addresses below. Be sure to include a copy of this letter and any attachments and the applicable filing fee with the petition or complaint.

You can eFile your completed U.S. Tax Court petition by following the instructions and user guides available on the Tax Court website at ustaxcourt.gov/dawson.html. You will need to register for a DAWSON account to do so. You may also file your petition at the address below:

United States Tax Court
400 Second Street, NW
Washington, DC 20217
ustaxcourt.gov

The websites of the U.S. Court of Federal Claims and the U.S. District Court for the District of Columbia contain instructions about how to file your completed complaint electronically. You may also file your complaint at one of the addresses below:

US Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439
uscfc.uscourts.gov

US District Court for the District of Columbia
333 Constitution Avenue, NW
Washington, DC 20001
dcd.uscourts.gov

Processing of income tax returns and assessments of any taxes due will not be delayed if you file a petition for declaratory judgment under IRC Section 7428.

We'll notify the appropriate state officials (as permitted by law) of our determination that you aren't an organization described in IRC Section 501(c)(3).

Information about the IRS Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate Office at:

Internal Revenue Service
Taxpayer Advocate Office

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your federal court pleading to the TAS address listed above. Use the applicable federal court address provided earlier in the letter. Contacting TAS does not extend the time to file an action for declaratory judgment.

Where you can find more information

Enclosed are Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process, for more comprehensive information.

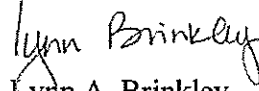
Find tax forms or publications by visiting [IRS.gov/forms](https://www.irs.gov/forms) or calling 800-TAX-FORM (800-829-3676). If you have questions, you can call the person shown at the top of this letter

If you prefer to write, use the address shown at the top of this letter. Include your telephone number, the best time to call, and a copy of this letter.

You may fax your documents to the fax number shown above, using either a fax machine or online fax service. Protect yourself when sending digital data by understanding the fax service's privacy and security policies.

Keep the original letter for your records.

Sincerely,



Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Exempt Organizations Examinations

Date:
05/31/2023
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:
ID number:
Telephone:
Fax:
Address:
Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
Division
Exempt Organizations Examinations

CERTIFIED MAIL – Return Receipt Requested

Manager's contact information:

Name:
ID number:
Telephone: 51
Response due date:
06/29/2023

Dear _____ :

Why you're receiving this letter

If you agree

If you haven't already, please sign the enclosed Form 6018, Consent to Proposed Action, and return it to the contact person shown at the top of this letter. We'll issue a final adverse letter determining that you aren't an organization described in IRC Section 501(c)(3) for the periods above.

If you disagree

1. Request a meeting or telephone conference with the manager shown at the top of this letter.
2. Send any information you want us to consider.
3. File a protest with the IRS Appeals Office. If you request a meeting with the manager or send additional information as stated in 1 and 2, above, you'll still be able to file a protest with IRS Appeals Office after the meeting or after we consider the information.

The IRS Appeals Office is independent of the Exempt Organizations division and resolves most disputes informally. If you file a protest, the auditing agent may ask you to sign a consent to extend the period of limitations for assessing tax. This is to allow the IRS Appeals Office enough time to consider your case. For your protest to be valid, it must contain certain specific information, including a statement of the facts, applicable law, and arguments in support of your position. For specific information needed for a valid protest, refer to Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

Fast Track Mediation (FTM) referred to in Publication 3498, The Examination Process, generally doesn't apply now that we've issued this letter.

4. Request technical advice from the Office of Associate Chief Counsel (Tax Exempt Government Entities) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS.

If you're considering requesting technical advice, contact the person shown at the top of this letter. If you disagree with the technical advice decision, you will be able to appeal to the IRS Appeals Office, as explained above. A decision made in a technical advice memorandum, however, generally is final and binding on Appeals.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final adverse determination letter.

Contacting the Taxpayer Advocate Office is a taxpayer right

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877 777 4778.

Additional information

You can get any of the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676).

If you have questions, you can contact the person shown at the top of this letter

Sincerely,

John A. Matias

John A Matias, Supervisory, Internal Revenue Agent for
Lynn A. Brinkley

Director, Exempt Organizations Examinations

Enclosures:
Form 886-A
Form 6018

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (<i>last 4 digits</i>)	Year/Period ended

Issue:

Whether _____ qualifies for exemption under Section 501(c)(3) of the internal Revenue Code.

Facts:

The EO was granted tax-exempt status on _____, _____, under Internal Revenue Code Section § 501(a) as an organization described in § 501(c)(3). The organization conducted its operations out of _____. According to its determination application dated _____, _____, the purposes of the EO are as follows.

To instill within _____ the confidence to be themselves, but at a _____, through mentoring, education, and other support.

The organization filed Form _____ year ended _____ on _____.

<i>Income</i>	
Contribution	\$ _____
<i>Expenses</i>	
Professional Fees	\$ _____
Occupancy, rent, utilities, and maintenance	\$ _____
Printing, publication, postage, and shipping	\$ _____
Other expenses	\$ _____
Total Expenses	\$ _____
Net Loss	\$ _____

We began an examination in _____. Spoke with the former secretary _____ and _____ explained that in _____ left the organization due to disagreement. The founder/president applied for _____ Loan (_____) under the secretary's name with _____ consent, but _____ realized that false information was provided in the application.

The incident report # _____ that _____ filed at _____ County Department on _____, _____, when _____ received the initial letter from us on _____.

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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COUNTY DEPARTMENT SUMMARY INCIDENT REPORT

REPORT NUMBER:

INCIDENT INFORMATION							
INCIDENT CODE	INCIDENT TYPE	INITIAL SUPP	<input checked="" type="checkbox"/>	DATE/TIME STARTED	DATE/TIME ENDED	DATE/TIME REPORTED	
REPORT FILED FROM	TRACKING NUMBER	LOCATION OF OCCURRENCE			APPROVED BY:		
LOCATION TYPE	THEFT TYPE	METHOD OF ENTRY	METHOD OF EXIT	PT OF ENTRY	PT OF EXIT	ENTRY LOC	

PROPERTY LISTINGS

INVL	ITEM	QUANTITY	BRAND	MODEL		
7						
1	SERIAL NO	OWNER APPLIED NO	COLOR	MKT VALUE	DMG VALUE	
				\$	\$	
	DESCRIPTION					

REPORT NUMBER:

NARRATIVE
<p>I was introduced to _____ by a mutual friend in _____ asked me to help with _____ nonprofit in _____. I assisted with mailing out letters to prospective donors as well as was helping _____ organize community events. However, in _____, I discovered fraudulent activity by _____ with the nonprofit funding and separated myself from _____ and _____ nonprofit on _____. According to _____ Secretary of State website, _____ used my name and a previous address of mine without my knowledge or consent and dumped _____ nonprofit, _____ into my name on _____ signed documents filed with the Secretary of State acknowledging _____ did so. _____ illegally named me as the CEO, CFO, and Secretary. I have filed fraud reports with the _____ and attorney general. I believe _____ used a previous address of mine so that I would not be notified of what _____ had done. _____ knew this was not a current address for me because when I separated myself from _____ organization in _____ came to my current address to pick up a printer and documents I had gathered at the last community event I had assisted _____ with organizing.</p>

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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The secretary decided to withdraw the funding and issued \$. money orders and returned the funding back to (). On , the founder/president booth updated corporation statement of information through the Secretary of State and listing the secretary as a director with old address at as the EO new address.

The founder/president submitted Form with signature dated , and the agency received the form on . The founder on , updated the EO address with secretary new address at in the IRS data base. We spoke with founder/president, was uncooperative and stated has not worked at the organization for years but Form indicated was the president that signed the documents. Left a messaged , requesting address to send the information document request (IDR) and did not respond.

We were able to locate an address in and issued a request for information on , . The request was for financial and organizational for the year under examination. Mailed as certified mail and the information was due back to us by , . The organization failed to respond to the request.

We issued delinquency notice on , and mailed certified mail. The information was due back to us by , . On , we received returned certified mail that was mailed on , . We summons bank accounts on , and received email for the summon on , .

To date, we have not received financials, organizational information, meeting minutes, board director lists, and other documents requested on .

Law:

IRC § 501(c)(3) exempts from Federal income tax corporations, and any community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, testing for public safety, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

IRC § 6001 states that every person liable for any tax imposed by this title, or for the collection thereof, shall keep such records, render such statements, make such returns, and comply with such rules and regulations as the Secretary may from time to time prescribe. Whenever in the judgment of the Secretary it is necessary, he may require any person, by notice served upon such person or by regulations, to make such returns, render such statements, or keep such records, as

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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the Secretary deems sufficient to show whether or not such person is liable for tax under this title. The only records which an employer shall be required to keep under this section in connection with charged tips shall be charge receipts, records necessary to comply with section 6053(c), and copies of statements furnished by employees under section 6053(a).

Treas. Reg. § 1.6001-1(c) states that in addition to such permanent books and records as are required by paragraph (a) of this section with respect to the tax imposed by section 511 on unrelated business income of certain exempt organizations, every organization exempt from tax under section 501(a) shall keep such permanent books of account or records, including inventories, as are sufficient to show specifically the items of gross income, receipts, and disbursements. Such organizations shall also keep such books and records as are required to substantiate the information required by section 6033. See section 6033 and §§1.6033-1 through -3.

Treas. Reg. § 1.6001-1(e) states that the books or records required by this section shall be kept at all times available for inspection by authorized Internal Revenue Service officers or employees and shall be retained as long as the contents thereof may be material in the administration of any Internal Revenue law.

In accordance with the above cited provisions of the Code and Regulations under IRC § 6001 and 6033, organizations recognized as exempt from federal income tax must meet certain reporting requirements. These requirements relate to the filing of a complete and accurate annual information (and other required federal tax forms) and the retention of records sufficient to determine whether such entity is operated for the purposes for which it was granted tax-exempt status.

Government's Position:

Failure to Meet the Operational Test

The EO has failed to show us that they meet the operational test for a § 501(c)(3) organization for the year under examination. In order to meet the operational test, they must show that they engage primarily in activities which accomplish one or more of such exempt purposes specified in section § 501(c)(3). We will not regard an organization as having met this test if more than an insubstantial part of its activities is not in furtherance of an exempt purpose.

The evidence of their failure to operate for exempt purposes, we reviewed the Form _____ filings and found little or no support for exempt operations. The filed Form _____ for _____ does not show that they spent the \$ _____ of expenses on their exempt function program services. In fact, they explicitly stated in Part _____ that (\$ _____) of their expenses were for program services. The return that they submitted Form _____ and the subsequent year returns also submitted Form _____. Clearly, they have not been performing exempt purpose activities for _____, which is required for _____.

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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a § 501(c)(3) organization to keep their tax-exempt status. We are proposing revocation because they do not operate for exempt purposes.

Failure to Provide Records

The EO has failed to provide records as is required in Code § 6033(a)(1) and Regulation § 1.6033-1(h)(2). They failed to provide any organizational or financial information that we requested during the examination. We attempted to obtain these records numerous times by mail and phone. Without the EO's records, we cannot verify that they are operating according to their exempt purpose. Our position is that the organization not operating for exempt purposes.

Taxpayer's Position:

The taxpayer's position is unknown at this time.

Conclusion:

By not complying with the Code and Regulations, the organization has jeopardized its exempt status. The tax year filing that organization provided us failed to show that they are operating for exempt purposes. They have also failed to provide required documentation, thereby failing to be complaint with the Code, and failing to show any evidence of their exempt activities. We have no reason to believe that the EO is operating for exempt purposes.

As a result of the examination, we have determined that the EO is not operating for exempt purposes as a §501(c)(3) organization. They have not provided any information to the disagree, since the organization failed to operate primarily for exempt purposes, we are proposing revocation of their tax-exempt status, effective

Since the organization will no longer have tax-exempt status beginning , they are liable for filing Form 1120, U.S. Corporation Income Tax Return, as of that date.